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November 30, 2000

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BOX PATENT APPLICATION  
Assistant Commissioner for Patents  
Washington, D.C. 20231

Re: Application of Kiyoshi ISHIYAMA  
PICTURE ENCODING SYSTEM CONVERSION DEVICE AND ENCODING RATE  
CONVERSION DEVICE  
Our Ref. Q62061

Dear Sir:

Attached hereto is the application identified above including 85 sheets of the specification and claims, 10 sheets of formal drawings, the executed Assignment and PTO 1595 form, and the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement with form PTO-1449 and references.

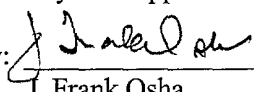
The Government filing fee is calculated as follows:

Total claims	22 - 20	=	2	x	\$18.00	=	\$36.00
Independent claims	8 - 3	=	5	x	\$80.00	=	\$400.00
Base Fee							\$710.00
<b>TOTAL FILING FEE</b>							<b>\$1146.00</b>
Recordation of Assignment							\$40.00
<b>TOTAL FEE</b>							<b>\$1186.00</b>

Checks for the statutory filing fee of \$1146.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from December 3, 1999 based on Japanese Application No. 344876/1999. The priority document is enclosed herewith.

Respectfully submitted,  
SUGHRUE, MION, ZINN,  
MACPEAK & SEAS, PLLC  
Attorneys for Applicant

By:   
J. Frank Osha  
Registration No. 24,625